

State Board of Equalization

OPERATIONS MEMO

For Public Release

No : 1142

Date: September 19, 2006

SUBJECT: New District Taxes Effective October 1, 2006

I. GENERAL

In June 2006, voters in the City of National City (San Diego County) approved the “City of National City Transactions and Use Tax,” (NCGT) raising the tax rate in that city by 1.00% to 8.75%. The new tax rate is effective on October 1, 2006. The tax rate for the unincorporated areas of San Diego County remains at 7.75%.

On October 1, 2006, a new district tax will also become effective in the City of Woodland (Yolo County). In June 2006, voters in that city approved the “City of Woodland Transactions and Use Tax,” (WDLT) raising the tax rate within the city limits by 0.50% to 7.75%. The tax rate for the unincorporated areas of Yolo County remains at 7.25%. (*Note: The “Woodland General Revenue Transactions and Use Tax” (WOGT), with a rate of 0.50%, expired on June 30, 2006. From July 1, 2006, to September 30, 2006, the tax within the city limits of Woodland was 7.25%.*)

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information in the table below when referring to the changes:

District Tax Area	District	Rate	Add-on Code	Effective Date
City of National City (San Diego County)	City of National City Transactions and Use Tax (NCGT)	1.00%	136	10/01/06
	SDTC/NCGT multiple	1.50%	137*	
City of Woodland (Yolo County)	City of Woodland Transactions and Use Tax (WDLT)	0.50%	138	10/01/06

* This add-on code is used for registration of locations in the district tax area effective on or after 10/01/06.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases, special bulletins, and mass mailings. In addition, the changes will be posted on the Board’s website, www.boe.ca.gov, and are available by calling the Board’s Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the appropriate manuals.

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